



राजपत्र, हिमाचल प्रदेश

(बसाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शक्वार, ६ जुलाई, २००७/१५ वाराढ, १९२९

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-२, २७ जून, २००७

संख्या ई० एक्स० एन०-एफ०(५)-१/२००७. हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मूल्य परिवर्धित कर अधिनियम, २००५ (२००५ का १२) को धारा ६२ की उप-धारा (५) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश जनरल सेल्ज टैक्स (डीफरेंट प्रेयर्मेंट आफ टैक्स) स्कीम, २००५ (जिसे इसके पश्चात् "उक्त स्कीम" कहा गया है) में निम्नलिखित संशोधन करते हैं:—

१. संक्षिप्त नाम और प्रारम्भ.—(१) इस स्कीम का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल्ज टैक्स (डीफरेंट प्रेयर्मेंट आफ टैक्स) (संशोधन) स्कीम, २००७ है।

(२) यह स्कीम प्रथम अगस्त, २००५ से प्रवृत्त हुई समझी जाएगी।

२. पैरा ५-ए का संशोधन.—उक्त स्कीम के पैरा ५-ए के विधमान उप-पैरा (१) के मान पर निम्ननिखित उप-पैरा रखा जाएगा, अथवा :—

“5-A. *Option by individual units.*—The new and existing industrial units, other than those specified in the negative list, which have come into commercial production before 7th January, 2003 and which after approval of the Director of Industries or other officer so authorized by him, undertake substantial expansion only after 7th January, 2003 may (i) either continue to avail such facility of making deferred payment as specified in the proviso to sub para (1) of para 5 of this Scheme, or (ii) by making an application in Form S. T. (DP)-VII opt to pay the amount of deferred tax upfront at the net present value of 65% of the deferred tax liability for any tax period of a financial year, according to return, and upon making such payment, the registered dealer running such industrial unit shall be deemed to have paid the tax due from him according to such return. The option once exercised shall be final.”

३. फार्म एस० टी० (डी०पी०) VII का संशोधन.—उक्त स्कीम से मंजूर फार्म एस० टी० (डी०पी०) VII के पैरा २ में “Period of deferment for which payment of 65% of the tax liability in lieu of tax deferred is being opted” शब्दों, अंकों और चिन्ह के स्थान पर “Period of deferment in respect of which the payment of the amount of the deferred tax upfront at the net present value of 65% of the deferred tax liability is being opted” शब्द, अंक और चिन्ह रखे जाएंगे।

आदेश द्वारा,

हस्ताक्षरित/-
प्रधान मंचित।

[Authoritative English Text of Excise and Taxation Department Notification No. EXN-F(5)-1/2007, dated 27th June, 2007 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171002, the 27th June, 2007

No. EXN-F(5)-1/2007.—In exercise of the powers conferred by sub-section (5) of section 62 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005) the Governor of Himachal Pradesh is pleased to make the following amendments in the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 2005 (hereinafter called the 'said Scheme') :—

1. *Short title and commencement.*—(1) This Scheme may be called the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) (Amendment) Scheme, 2007.

(2) It shall be deemed to have come into force on 1st day of August, 2005.

2. *Amendment of para 5-A.*—For existing sub-para (1) of para 5-A of the 'said Scheme' the following sub-para shall be substituted, namely :—

“5-A. *Option by industrial units.*—The new and existing industrial units, other than those specified in the negative list, which have come into commercial production before

7th January, 2003 and which, after approval of the Director of Industries or other officer so authorized by him, undertake substantial expansion only after 7th January, 2003 may (i) either continue to avail such facility of making deferred payment as specified in the proviso to sub-para (1) of para 5 of this Scheme, or (ii) by making an application in Form S. T. (DP)-VII opt to pay the amount of deferred tax upfront at the net present value of 65% of the deferred tax liability for any tax period of a financial year, according to return, and upon making such payment, the registered dealer running such industrial unit shall be deemed to have paid the tax due from him according to such return. The option once exercised shall be final."

3. *Amendment of Form S. T. (DP)-VII.*—In para 2 of the Form S. T. (DP)-VII appended to the said Scheme, for the words, figures and sign "Period of deferment for which payment of 65% of the tax liability in lieu of tax deferred is being opted", the words, figures and sign "Period of deferment in respect of which the payment of the amount of the deferred tax upfront at the net present value of 65% of the deferred tax liability is being opted" shall be substituted.

By order,

Sd/-
Principal Secretary.

